










S C Mehra & Associates LLP

Chartered Accountants



OUR CREDENTIALS

We are professionally qualified auditors and empanelled under following categories:

Affiliation Body	Affiliation Description	
Reserve Bank of India	Unique Code-000676	 Adobe Acrobat Document
Multipurpose Empanelment of Institute of Chartered Accountants of India	MEF-15902, Category 'I'	 Adobe Acrobat Document
Comptroller & Auditor General of India (CAG)	BO0931	 Adobe Acrobat Document
Information Systems Audit (DISA-ICAI)	Registration No. 1172,1215, 6524	 Adobe Acrobat Document
Forensic Audit (FAFP - ICAI)	Registration No. 2819, 2820, 84194	 Adobe Acrobat Document
Registrar of Co-operative Societies, Mumbai	Sr. No. 18784, Category 'A1'	 Adobe Acrobat Document
Peer Review Certified Audit Firm	Sr. No. 011122	 Peerreview Cert



A BRIEF PROFILE

S C Mehra & Associates LLP, (formerly known as S C Mehra & Associates) established in 1987; is a Limited Liability Partnership firm of chartered Accountants registered under the Limited Liability Partnership Act is operating out of India and overseas.

The firm is one of the leading Chartered Accountants firms in India, a multi location, rendering wide range of services to corporates & Banks which inter alia Company Audit, Cost Audit, Concurrent Audit, Forensic Audit, Internal Audit , Statutory/Branch Audit, System Audit, Stock & Inspection Audit, Revenue audit, Risk Advisory Services, Taxation Advisory-both Direct and Indirect, Management Advisory Services.

The firm is a professionally managed firm, consists of team of distinguished Chartered Accountants, Company Secretaries, Forensic Auditors, Financial Advisors, Risk advisors and Ex-Bankers.

We bring with us a rich blend of heritage and aspirations of a growing firm which provides tailor made solutions to satisfy the needs of clients through a flawless and dedicated process, technology and innovation.

OUR TEAM & BRANCHES

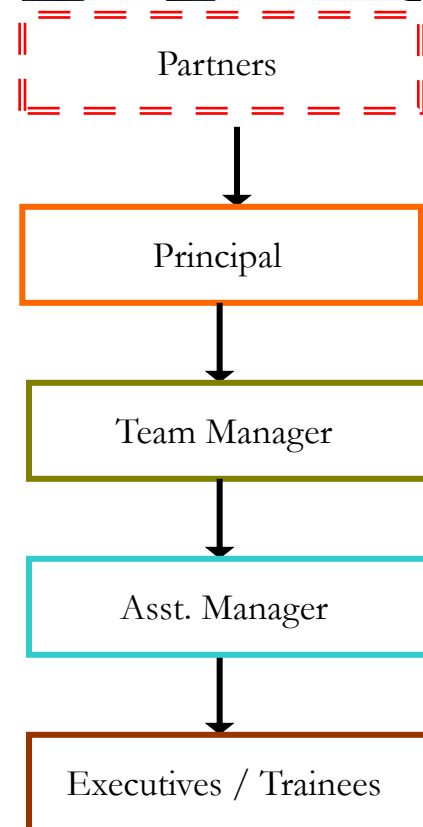
• TEAM

- S C Mehra & Associates LLP constitutes **12 dedicated Partners across India.**
- The SCMA **team consists of 300+ members** including Partners, Principals, Managers, Executives and Article Trainees.
- Practice is organized with sector specific teams headed by experienced managers in the respective sectors.
- Learning is continuous approach and our practice team undergoes quality training with faculty drawn from in house expertise and from across the globe.

• BRANCHES

We are having following Branches Pan India:

1. Delhi
2. Bengaluru
3. Ahmedabad
4. Jaipur
5. Hyderabad
6. Bhopal
7. Jodhpur
8. Bhiwandi



AT THE HELM

- He is Fellow Chartered Accountant, DISA (ICAI) , FAFP (ICAI) has successfully combined his collective experiences in diverse fields, including Accounting, Auditing, Financial Engineering and Project Planning and Risk Management.
- He is regarded as a torch bearer in the field of Accountancy & Auditing Profession.
- He has a strong affinity in the Banking & Financial Services domain.
- He has extensive exposure in Central Statutory Audit, Forensic Audit, Concurrent Audits, Bank Branch Audits, Internal Audit and Revenue Audits of Banks.
- Apart from vast banking experience, he is having rich experience over 35 years in different fields of statutory Audit of Limited Companies, Banks, Insurance Company, Trust, Co-operative Societies.



CA Suresh C Mehra
Chairman and Managing Partner

OUR LEADERSHIP



CA Manoj Chaubey, Partner

He is a Fellow Chartered Accountant, DISA (ICAI), Certification course on concurrent audit of bank (ICAI) with an experience of over 23 years in the field of Auditing and Taxation Advisory- Sales Tax, Service Tax, International Taxation and Transfer Pricing. He has built an unparalleled repertoire of knowledge in Company Law, Auditing and Accounting Standards. His professional experience includes management audits, internal audits and financial due diligence and Valuations.



CA Deepak Oza, Partner

He is a Fellow Chartered Accountant, FAFP (ICAI), Certification course on concurrent audit of bank (ICAI) having composite experience over 25 years in serving in the areas of internal audits, Forensic Audit, Concurrent Audit, Risk management and management consultancy.



CA Akash Seksaria, Partner

He is a Fellow Chartered Accountant. He has a good experience of 6 years in various types of audit which includes Statutory Audit, Tax Audit, Stock Audit, Bank Audit. He has a good exposure in Direct & Indirect Taxation, Tax Accounting.

OUR LEADERSHIP



CA Anirudh Kankani, *Partner*

He is a Fellow Associate Chartered Accountant, Company Secretary, DISA(ICAI) having well off experience of around 8 years in the project appraisal, report preparation and arranging finance to Corporate through debt and private funding. He has a robust experience in Banking & Insurance Sector. He also has in-depth knowledge and good practical exposure of International Financial Reporting Standard (IFRS) and US GAAP. He services our clientele in Rajasthan State.



CA Shashank Goyal, *Partner*

He is a Fellow Chartered Accountant and Forensic Auditor, having well off experience of around 7 years. He has done certified course on concurrent audit of banks. In his own unique style, he combines technical professional subjects with philosophy to give a different and clear perspective on several legal areas. He has good exposure in direct and indirect Taxation, Business Tax Compliance, Tax Accounting & Risk Advisory Services.



CA Arun Maniyar,

He is a Fellow Chartered Accountant having worked with companies of repute in India in sectors like Manufacturing (Chemical & Garment), Retail Services & Logistics besides day-to-day FnA functions having hands on experience in Mergers & Acquisitions, Fund Raising (Both Debt & Equity), strong aptitude in MIS, Internal Control and Designing & Implementing Policies & Procedures.

PARTNER DETAILS:

Sr.No	Name	Age	Qualification	Membership Number	Mobile Number	Other Relevant Details
1	S C Mehra	63	B. Com, F.C.A, DISA (ICAI), FAFB (ICAI)	039730	9820060260	Handling 84 Branches concurrent Audit of Bank of Baroda.
2	Deepak Oza	55	B. Com, F.C.A. FAFB (ICAI), CCCA(ICAI)	045890	9869910844	Handing Stock Audit of SBI, Concurrent Audit of UBI, BOI & Central Bank.
3	Manoj Chaubey	50	B. Sc., F.C.A., DISA(ICAI), CCCA(ICAI)	109477	9819172535	Handing Stock Audit of Indian Bank, Concurrent Audit of Canara Bank, Indian Bank, STATUTORY Audit of NPCI (National Payment Corporation of India, UBI, BOI & Central Bank)
4	Arun Maniyar	45	B. COM(HONS), FCA, ACS.	111968	9326353367	Handing Statutory Audit of NBFC - Capial India Hoe Finance Ltd, Concurrent Audit of UBI, BOI & Central Bank
5	Ajit Sharma	32	B.Com, F.C.A, CCCA(ICAI)	114934	9920756464	Handing Stock Audit of SBI, Concurrent Audit of UBI, BOI & Central Bank







Sr.No	Name	Age	Qualification	Membership Number	Mobile Number	Other Relevant Details
6	Shashank Goyal	29	B.Com, F.C.A, A.C.S, CCCA(ICAI)	430082	7073301953	Handling Stock Audit of Rajasthan, Statutory Audit of Electricity Copany.
7	Akash Seksaria	34	B.Com, F.C.A	175062	9619141741	Handing ASM Audit of SBI - Fultron Home Finance & MotilalOswal Home Fiance Ltd.
8	Rishit Jain	49	B.Com, F.C.A	238242	9844633396	Handling Stautort Audit of NBFC Whizdm Finance Private Limited.
9	Anirudh Kankani	31	B. Com,F.C.A, C.S., DISA (ICAI)	418316	9461394633	Handling Concurrent Audit of PNB & UBI Jaipur.
10	Saloni Agarwal	30	B.com,A.C.A	436722	9033269229	Handaling Statutory Audit of Companies.
11	Shubham Singhal	24	B.com,A.C.A	578093	9034616191	Handaling Statutory Audit of Companies.
12	Himanshu Talesara	28	B.com,A.C.A	605492	8655521656	Handaling Statutory Audit of Companies.

Our Experience as **ASM** Auditor

Sr. No	Company & Bank
1	I G Petrochemicals Ltd (SBI, Mumbai)
2	Motilal Oswal Home Finance Ltd(SBI, Mumbai)
3	Indore Dewas Tollwyas Ltd (Union Bank of India)
4	Shri Dutt India P Ltd (Sugar Mill) SBI Sangali
5	Enpro Industries P Ltd (SBI, Pune)
6	SBFC Finance Pvt Ltd (NBFC) (SBI, Mumbai)
7	SRK Constructions & Projects Pvt Ltd (SBI, Hyderabad)
8	Anusha Projects P Ltd (SBI, Hyderabad)
9	SMFG INDIA CREDIT CO LTD (Fultron) (SBI MUMBAI)
10	J Kumar Infrastructures Ltd (Union Bank, Mumbai)
11	KP SANGHVI & SONS LLP (SBI, MUMBAI)
12	Moneywise Financial Services Pvt Ltd (SBI, Delhi)
13	ITI Finance Limited (SBI, Mumbai)
14	Shiv Texchem PVT LTD (SBI, Mumbai)
15	SISL Infotec Ltd (PNB, Delhi)
16	M Suresh Company Pvt Ltd, (SBI, Mumbai)
17	VFS Capital Limited, (SBI, Kolkata)
18	Shree Ganga Finance Pvt Ltd (SBI, Jaipur)
19	Megha Holding Pvt Ltd (SBI, Jaipur)
20	Dar Credit Pvt Ltd (SBI, Jaipur)
21	HI-TECH PIPES LTD (SBI,Delhi)
22	Dharmanandan Diamonds Pvt Ltd (SBI,Mumbai)
23	Clime Finance Pvt Ltd, (SBI, Gurgoan)







Details of Concurrent Auditors:-

We have completed following concurrent audits of the banks.

Sr. No	Name of the Bank	Period of Assignment	Name of the Branch/HO
1	 बैंक ऑफ बड़ौदा Bank of Baroda	Jul 13 to Jun 15 Jul 14 to Jun 15 Oct 22 to Sept 23 Oct 23 to Mar 25	Jhotwara Branch, Jaipur Versova Branch, Mumbai 84 Branches including 3 CFS Branches at Mumbai (Branches from Kandivali to Branda, Ghatkopar to Kalyan, Mahim to Chembur) Mumbai Main office (MMO) Branch, Mumbai
2	 विजया बैंक VIJAYA BANK A TRUST FOR THE PEOPLE SINCE 1924	July 13 to Jun 14 July 14 to Jun 15 Jul 14 to Jun 15 July 15 to Jun 16 July 16 to Jun 17	Nalasopara Branch, Mumbai Nalasopara Branch, Mumbai Corporate Banking Branch, Nariman point Mumbai Corporate Banking Branch, Nariman point Mumbai Corporate Banking Branch, Nariman point Mumbai
3	 सेंट्रल बैंक ऑफ इंडिया Central Bank of India 1911 से आपके लिए "केंद्रित" "CENTRAL" TO YOU SINCE 1911	Apr 09 to Mar 11 Jan 17 to Dec 17 Apr 19 to Mar 20 Apr 22 to Mar 23	Non Business Branch, Mumbai Worli Branch, Mumbai Kandivali West Branch, Mumbai Malad West Branch, Mumbai
4	 बैंक ऑफ महाराष्ट्र Bank of Maharashtra भारत सरकार का उद्यम एक परिवार एक बैंक	2016-17 2017-18 2025-26	Tardeo Branch, Mumbai Tardeo Branch, Mumbai Fort Branch, Mumbai
5	 ICICI Bank (Formerly known as The Bank of Rajasthan Limited)	Jan 07 to Dec 07 Jan 08 to Dec 08 Jan 09 to Dec 09	Ghatkopar West Branch, Mumbai Ghatkopar West Branch, Mumbai Ghatkopar West Branch, Mumbai
6	 केनरा बैंक Canara Bank	July 15 to Jun 16 July 16 to Jun 17 July 17 to Jun 18 July 23 to June 25	Lokhandwala. Andheri (West), Mumbai Lokhandwala. Andheri (West), Mumbai Kandivali (East), Mumbai SME Branch , Sakinaka, Mumbai





Details of Concurrent Auditors:-

We have completed following concurrent audits of the banks.

Sr. No	Name of the Bank	Period of Assignment	Name of the Branch/HO
7		May 03 to Apr 05 Apr 14 to Mar 17 Oct 19 to Sept 22 July 23 to June 24 Apr 25 to Mar 26	Andheri (East), Mumbai Princess Street Branch, Mumbai (2 nd Largest Branch of Mumbai) Santacruz West Branch, Mumbai LCB, Jaipur (Rajasthan) Palghar Branch, (Maharashtra)
8		Apr 15 to Mar 16 Apr 16 to Mar 17	IFB Branch, Ahmedabad IFB Branch, Ahmedabad
9		Jul 15 to Jun 17 Jul 22 to Jun 25	Dadar West Branch, Mumbai Andheri West Branch, Mumbai
10		Apr 15 to Mar 16 Oct 21 to Sep22	Nepean sea road Branch, Mumbai Fort Branch, Mumbai
11		Apr 14 to Mar 15 Apr 15 to Mar 16	Juhu Vileparle Branch, Mumbai Juhu Vileparle Branch, Mumbai
12		Oct 15 to Sep 16	Malad West, Mumbai



Details of Concurrent Auditors:-

We have completed following concurrent audits of the banks.

Sr. No	Name of the Bank	Period of Assignment	Name of the Branch/HO
13		Oct 16 to Sep 17 Apr 24 to Dec 24	Pee naya II Stage Branch, Bangaluru (formerly known as State bank of Mysore) SME BRANCH CHURCH ROAD, JAIPUR
14		Jul 18 to Jun 21 Apr 23 to Mar 26	Malviya Nagar, Jaipur (Rajasthan) Kandiwali West Branch, Mumbai
15		Apr 17 to Mar 20	Jodhpur Branch (Rajasthan)
16		Apr 18 to Mar 19	Nariman Point, Mumbai
17	Rajasthan Marudhara Gramin Bank (Sponsored by State bank of India)	Feb 16 to Jan 17 Feb 16 to Jan 17	Bhinmal Branch, Jalore Tavav Branch, Jalore
18	Baroda Rajasthan Gramin Bank (Sponsored by Bank of Baroda)	Jul 16 to Jun 17 Jul 16 to Jun 17 Jul 22 to Jun 23 Jul 22 to Jun 23	Shastri Nagar, Ajmer Bewear, Ajmer Shastri Nagar, Ajmer Vaishali Nagar, Ajmer





Details of Statutory Auditors:-

We have completed following statutory audits of the banks.

Sr. No	Name of the Bank	Period of Assignment	Name of the Branch/HO
1		2021-22 2022-23 2023-24	Central Statutory Audit - 84 Branches (Multi State Bank) - Advances Rs. 2000+Cr
2		2005-06 2005-06 2005-06 2006-07 2006-07 2006-07 2007-08 2007-08 2007-08 2008-09 2008-09 2008-09 2009-10 2009-10 2009-10	Osmanabad Branch, Maharashtra Jamb Branch, Maharashtra Takli Branch, Maharashtra Andheri (East), Mumbai Kalbadevi Branch, Mumbai Parel Branch, Mumbai Kalina Branch, Santacruz, Mumbai Thane Branch, Mumbai Kolhapur Branch, Maharashtra Ghathkopar Branch, Mumbai Jogeshwari West Branch, Mumbai Goregaon West Branch, Mumbai University Road, Gwalior, MP Amravati Branch, Maharashtra Kalbadevi Branch, Mumbai







Details of Statutory Auditors:-

We have completed following statutory audits of the banks.

Sr. No	Name of the Bank	Period of Assignment	Name of the Branch/HO
3	 <p>बैंक ऑफ इंडिया Bank of India</p> <p><i>Relationships beyond banking.</i></p>	1992-93 1993-94 1994-95 1995-96	Tardeo Branch, Mumbai & Khambhala Hill Branch, Mumbai C.P. Tank Branch, Mumbai C.P. Tank Branch, Mumbai & Dadar (West) Branch, Mumbai Prarthana Samaj Branch, Mumbai & C.P. Tank Branch, Mumbai
4	 <p>बैंक ऑफ बड़ोदा Bank of Baroda</p>	1998-99 1999-00 2000-01 2001-02 2020-21 2021-22 2024-25	Byculla Mumbai , Goregoan (West), Mumbai & Sakinaka Mumbai Staff Training College,Bandra,Tardeo & Mahim (West) Mumbai,, M.J. Marketn & Bellard Pear Branch, Mumbai Boribander , Mumbai, Malad (West) Branch, Mumbai Nariman Point, Goregaon (West) & Borivali (West), Mumbai ABID Branch, Hyderabad & Jubilee Hills Branch, Hyderabad. Worli Branch, Mumbai & Bhandup Branch, Mumbai.
5	Vishal Junner Co-op Credit Society Ltd	2019-20	Head office, Mumbai, Maharashtra (40+ Branches)
6	 <p>Oriental Bank Of Commerce</p>	2014-15 2015-16 2016-17 2017-18	Marve Rd Branch,Mumbai & Mumbai Central,Mumbai Overseas Branch, Mumbai & Ghatkopar Brnach, Mumbai. Marve Rd Branch,Mumbai, Powai Branch,Mumbai & Kalbadevi Branch,Mumbai Bandra Branch,Mumbai, Khar Branch,Mumbai & Mulund Branch,Mumbai
7	 <p>NPCI भारतीय राष्ट्रीय भुगतान निगम NATIONAL PAYMENTS CORPORATION OF INDIA NPCI (NATIONAL PAYMENT CORPORATION OF INDIA)</p>	2018-19 2017-18 2016-17 2015-16	Head office - Mumbai - Maharastra (NPCI is facilatating IPMS., NEFT & RTGS on behalf of RBI) (Also FACILITATING digital platform for India for RUPAY CARD, NACH, CHEQUE TRANTFACILITY etc.)

Details of Internal Audit, System audit, Revenue audit:-

We have completed following misc. audits of the banks & NBFC.

Sr. No	Name of the Bank	Period of Assignment	Nature of assignment	Name of the Branch/HO
1		Aug 23 to Jul 24 Aug 24 to Jul 25	Internal Audit	National Credit Guarantee Trustee Company Limited (NCGTC) Mumbai.
2		2008-09 to 2017-18	Internal Audit	Corporate Office, Andheri (East) , Mumbai
3		Jul 13 to Jun 14	Revenue Audit	Nallasopara Branch, Mumbai
4		Sep 95	Special revenue Audit	Mahalaxmi Branch, Mumbai
5		2003-04 2022-23	Revenue Audit	Opera House Branch, Mumbai Kurar Village Branch, Mumbai
6		2016-17 2017-18 2017-18 2018-19 2018-19 2018-19 2018-19 2019-20 2019-20 2019-20	System Audit	Kalabadevi Branch, Mumbai Pratap Nagar, Jaipur IT & ADC Cluster Ahmedabad Ghatkopar Branch, Mumbai Sanand, Ahmedabad Bangalore-Indira Nagar Jaipur- Khadi Board FRO- Mumbai Jaipur- Adarsh Nagar Ahmedabad- Naroda

Other Related Experience in Banks- Stock Auditors

We are presently empanelled with following banks.

Sr. No	Bank
1	Bank of Baroda
2	Bank of India
3	Bank of Maharashtra
4	Indian Overseas Bank
5	Punjab National Bank
6	State Bank of India
7	Union Bank of India

Other Related Experience in Banks- Some of the Stock Audit done by us

Sr. No.	List of Few Companies
1	Bharat Oman Refineries Limited
2	Kopran Research Laboratories Ltd
3	Rallis India Limited
4	Century Textiles & Industries Ltd
5	JSW Steels Ltd
6	Jhajjar Power Limited
7	Mangalam Drugs & Organics Limited
8	Smruthi Organics Limited
9	Pramukh Car Riders Limited
10	Sadhana Nitrochem Limited
11	IMP Powers Ltd
12	Himedia Laboratories Pvt Ltd
13	Supreme Petrochem Ltd
14	Bajaj Electricals Ltd
15	Rashtriya Metal Industries Ltd
16	Piramal Finance Limited (PFL)
17	Religare Finvest Ltd (RFL)
18	MIRC Electronics Ltd
19	VIP Clothing Ltd
20	Hari krishna Exports Pvt Ltd, Shrenuj & Co. Ltd., Kiran Gems Private Limited, Living Stones Jewellery Pvt Ltd, Star Rays



Few Clientele:



Our Government Audit Experience:

Name of the Entity	Period	Nature of Work Done
 Oriental Insurance	24-25	CAG Statutory Audit- CBO 1, Mumbai
	12-13 19-20 to 22-23	CAG Statutory Audit (Shivshahi Punarvasan Prkalp Ltd)
Jodhpur Vidyut Vitran Nigam Limited, Rajasthan State	20-21 to 22-23	CAG Statutory Audit (Rs. 17000+ Turnover)
	21-22 to 22-23	CAG Statutory Audit (Listed Company) (Mini Nav-Ratna)
	2018-19, 2017-18 ,2016-17, 2015-16	CAG Statutory Audit
Jodhpur Vidyut Vitran Nigam Limited, Rajasthan State	14-15 to 16-17	Revenue Audit
Annasaheb Patil Arthik Magas Vikas Mahamandal Maryadit-Govt. of Maharashtra Undertaking.	12-13 to 13-14	Internal Audit
	2008-09 to 2012-13 (5 Years)	Statutory Audit (Through CAG), New India Assurance Company Limited.
 HINDUSTAN ORGANIC CHEMICALS LIMITED (A Govt. India Enterprise)	2012-13 2013-14	VAT Audit
Bhabha Atomic Research Center (BARC) Employee Credit Cooperative Society	2009-10	Statutory Audit (11000 + Members)

Our Empanelment with Banks for Forensic Audit

Sr. No	Bank
1	 <p style="text-align: center;">बैंक ऑफ़ बड़ौदा Bank of Baroda</p>
2	 <p style="text-align: center;">INDIAN BANKERS ASSOCIATIONS</p>
3	 <p style="text-align: center;">बैंक ऑफ़ इंडिया Bank of India</p> <p style="text-align: center;"><i>Relationships beyond banking.</i></p>
4	 <p style="text-align: center;">punjab national bank <i>...the name you can BANK upon !</i></p>
5	 <p style="text-align: center;">बैंक ऑफ़ महाराष्ट्र Bank of Maharashtra भारत सरकार का उद्यम <i>एक परिवार एक बैंक</i></p>

Detail of Branches:

Head Office (Mumbai)	Office 42, 1 st Fl., Singh Estate No.3, Near Mrinaltai Gore Bridge, Ram Mandir (West), Mumbai-400104, Maharashtra. Contact No.: Landline 9819272535, Mobile +91 9820060260/9920756464 sc.mehra@scmassociates.in , www.scmassociates.in
Bhiwandi Branch	104,B-Wing, Shree Swami Samarth Complex, Near Parsia Janta Bank, New Kaneri, Bhiwandi, Distt. Thane-421302. Contact No.: +91 2522 253620, 9326393367/ 9819577575 arun.maniyar@scmassociates.in , www.scmassociates.in
Delhi Branch	204-B2, 2nd Floor Tower, B2, Supertech Eco Village III, Greater Noida West, NCR Delhi - 201305 .Contact No.: +91 9820060260 sc.mehra@scmassociates.in , www.scmassociates.in
Bengaluru Branch	Office 752, 10 th Main, 5 th Cross B.S.K. 1 st stage, 2 nd Block, Bengaluru 560050, Karnatakan, India, Contact No.: +91 9844660630 Vishal.jain@scmassociates.in , www.scmassociates.in
Jaipur Branch	213, First Floor, Apex Mall, Lal Kothi, Tonk Road, Jaipur, Rajasthan, 302015, India, Contact No.: +91 9461394633 anirudh.kankani@scmassociates.in , www.scmassociates.in
Jodhpur Branch	Plot No 1, Mahaveerapuram City, Behind Fun World, Near Euro Kids School, Jodhpur, Rajasthan, India, 342008 Contact No.: +91 7073301953 shashank.goyal@scmassociates.in , www.scmassociates.in
Ahmedabad Branch	Office No.408 & 408a, Janpath Complex, Opp Sanyas Ashram,Ashram Road, Ellisbridge, Ahmedabad, Gujarat, 380009 Contact No.: +91 9214176601, +91 97722 75557 mukul.devpura@scmassociates.in , www.scmassociates.in
Hyderabad Branch	3-6-365,Liberty Plaza, Cabin 10, Sharp Business Centre, Mezzanine Fl, Himayat Nagar, Hyderabad, Telangana, 500029 Contact No.: +91 9619141741 akash.seksaria@scmassociates.in , www.scmassociates.in
Bhopal Branch	193 Krishak Nagar Colony, Gram Rusalli, Karon D, Bhopal, Madhya Pradesh, India, 462038 Contact No.: Mobile +91 8692802278 ca.monoo.gupta@scmassociates.in , www.scmassociates.in

THANK YOU

